

## SUPPLEMENTARY INSTRUCTIONS FOR PENNSYLVANIA COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to reporting data for your general government, please include the following fiscal activities:

- Business improvement districts (1996 Law)
- Conservation districts
- Recreation, park, and fair boards
- Redevelopment authorities
- Transportation development districts (county)
- Veterans housing authorities

### PART 2 - REVENUES

#### 3. A. Property taxes - (Code T01)

Include taxes on real and personal property collected for all county funds. Report current and delinquent taxes, penalties and interest on delinquent taxes, and the cost of tax sales. Include fees and commissions retained by the treasurer from the Tax Claims Bureau, returned taxes, and licenses and permits.

#### 3. E. Other taxes

##### 2. Documentary and stock transfer tax (Code T51)

Include proceeds from commissions from sales of documentary stamps.

#### 4. Intergovernmental revenues

##### A. Streets and highways - from the State - (Code C46)

Include distribution of liquid fuels tax and snow removal reimbursements.

##### C. Public welfare - from the State - (Code C79)

Include Health Choices revenue, nursing home grants, along with all other amounts received for public welfare.

##### D. Health and/or hospitals - from the State - (Code C42)

Include:

- Drug and Alcohol funds
- Mental Health funds
- Mental Retardation funds

##### E. Housing and community development - from the State - (Code C50)

Include aid received for construction or operation of public housing, rental subsidy programs and community development grants.

#### M. General support - from the State - (Code C30)

Include state distributions of public utility realty tax, state game land revenues and other general support.

#### N. All other - from state - (Code C89)

Include monies received for:

- Justice commission
- Juvenile aid
- JTPA
- All other grants and reimbursements

### PART 3 – EXPENDITURES

#### 8. Intergovernmental expenditures

##### A. Streets and highways

Report distributions of liquid fuel tax funds to other local governments.

##### M. Correctional institutions

Report payments to the state for maintenance of adults and juveniles in state penal and correctional institutions.

Report separately the lease payments to municipal authorities.

#### 9. Direct expenditures by purpose and type

##### B. Highways (Codes E, F, G44)

Include expenditures for road maintenance and construction made from the liquid fuel tax fund.

##### R.4. Public welfare (Code E74)

Include payments to private vendors through the Health Choices program.

##### R.6. Public welfare, other (Code E79)

Include administrative expenses incurred by the Health Choices program.

#### 11. Personnel expenditures – (Code Z00)

Report salaries and wages for all employees, full-time and part-time. Include salaries and wages paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income tax, social security, or retirement coverage.

#### **PART 4 - INDEBTEDNESS**

Include long-term debt and interest bearing short-term debt transactions incurred by your county government, its boards and commissions, and utilities it runs and operates. Also include industrial revenue, mortgage revenue, pollution control and public debt bonds for privately owned business purposes.

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